

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

GARY ATKINSON,

Plaintiff,

v.

INTERNAL REVENUE SERVICE
PHILADELPHIA BRANCH,

Defendant.

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CIVIL ACTION
No. 21-4111

ORDER

AND NOW, on this 9th day of August 2022, upon consideration of Defendant's partial Motion to Dismiss for lack of subject matter jurisdiction (ECF No. 21), it is hereby **ORDERED** that the Motion is **GRANTED**. Accordingly, Plaintiff's refund claim for the tax year 2021 is **DISMISSED WITHOUT PREJUDICE** due to sovereign immunity.

Furthermore, Defendant must Answer the remaining claim for tax year 2020 on or before **August 23, 2022**.

Plaintiff has an opportunity to amend its complaint regarding the refund claim for tax year 2021 to remedy the jurisdictional defect on or before **August 30, 2022**.

BY THE COURT:

/s/ Chad F. Kenney
CHAD F. KENNEY, JUDGE

